

# Citations

If during an inspection process, violations of the cigarette and tobacco tax laws are noted, a citation may be issued by the inspector.



# What is a citation?

- A citation is a “civil” or a “criminal” notice for violations of the law.
- Citations may be issued for violation of the:
  - Cigarette and Tobacco Licensing Act
  - California Cigarette and Tobacco Tax Laws
  - Sales and Use Tax Laws



# Civil Citation Form

BOE-98 REV. 1 (11-05)  
**CIVIL CITATION**

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

**No. 04179**

DATE ISSUED / /	TIME <input type="checkbox"/> AM <input type="checkbox"/> PM	DAY OF WEEK S M T W Th F S	BOE-99 ATTACHED <input type="checkbox"/> YES <input type="checkbox"/> NO Serial No.
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## BUSINESS INFORMATION

CA SELLER'S PERMIT NO.	CIGARETTE/TOBACCO SELLER'S LICENSE NO.
PRINT NAME (first, middle, last)	TITLE
DRIVER LICENSE NO./STATE	RESIDENCE TELEPHONE NO. ( )
RESIDENTIAL OR BUSINESS ADDRESS (street, city, state, zip code)	
MAILING ADDRESS (if different from above)	CITY STATE ZIP
BUSINESS NAME (DBA)	BUSINESS TELEPHONE NO. ( )

## VIOLATION INFORMATION

CODE AND SECTION	DESCRIPTION
PROPERTY SEIZED	
LOCATION OF VIOLATION(S) (street, city, zip)	
COUNTY OF OCCURRENCE	

You will receive a notice in the mail regarding this citation from the Board of Equalization that will provide information about any restrictions or fines, if applicable, and your appeal rights. Contact information will be provided in the notice should you have any questions.

**Without admitting guilt, signature acknowledges receipt of this citation.**

OWNER SIGNATURE (or authorized representative)	DATE
CITATION ISSUED BY (print)	TITLE
SIGNATURE OF ISSUER	DATE
<b>Type of Service</b> <input type="checkbox"/> Personal <input type="checkbox"/> Substitute <input type="checkbox"/> Mail <input type="checkbox"/> Certified Mail <input type="checkbox"/> Registered Mail	

COMMENTS: \_\_\_\_\_

Original – Excise Taxes and Fees Division  
Pink – Investigations Division Yellow – Business Owner

# Most Common Violations Cited

- Purchase invoices for 1 year not available at retail location.
- Selling cigarettes/tobacco without a license.
- Sale or possession of untaxed tobacco products.
- Failure to display license.



# How can violations be avoided?

- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Invoices should show excise taxes paid.
- Buy from licensed distributors/wholesalers.
- Sell only cigarettes and roll-your-own tobacco products that are listed on the California Tobacco Directory.

MUST BE DISPLAYED CONSPICUOUSLY AT LOCATION ADDRESS FOR WHICH ISSUED

CALIFORNIA STATE BOARD OF EQUALIZATION

**CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003  
RETAILER'S LICENSE**

LICENSE NUMBER: \_\_\_\_\_

BUSINESS MAILING ADDRESS: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

LOCATION ADDRESS: \_\_\_\_\_

THIS LICENSE HAS BEEN ISSUED TO YOU UNDER DIVISION 8.6 (COMMENCING WITH SECTION 22970) OF THE CALIFORNIA BUSINESS AND PROFESSIONS CODE.  
**NOT VALID AT ANY OTHER LOCATION ADDRESS.**

IS HEREBY AUTHORIZED TO ENGAGE IN THE SALE OF CIGARETTES AND TOBACCO PRODUCTS.  
**THIS LICENSE IS VALID FOR THE EFFECTIVE DATE OR UNTIL SUSPENDED, REVOKED, OR CANCELED, AND IS NOT TRANSFERABLE.**  
FOR GENERAL TAX QUESTIONS PLEASE TELEPHONE OUR INFORMATION CENTER AT 800-400-7115.  
FOR INFORMATION ON YOUR RIGHTS, CONTACT THE TAXPAYERS' RIGHTS ADVOCATE OFFICE AT 888-324-2798 OR 916-324-2798.  
BOE-442-LR REV. 2 (5-07)

## A MESSAGE TO OUR LICENSE HOLDER

As a retailer, you have certain rights and responsibilities under the Cigarette and Tobacco Products Licensing Act of 2003. In order to assist you in your endeavor and to better understand the law, we offer the following informational sources:

- The Cigarette and Tobacco Products Licensing Act of 2003 found under Division 8.6 (commencing with section 22970) of the California Business and Professions Code.
- Our website at [www.boe.ca.gov](http://www.boe.ca.gov)
- Our toll-free Information Center at 800-400-7115.

As a retailer, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a Board representative when requested. In addition, you must keep the records on file at the location identified on your license for at least one year after the date of purchase. Specific requirements are set forth in the Cigarette and Tobacco Products Licensing Act of 2003.

You must notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. This license is valid only for the type of ownership and location specified on the license. A person who obtains a license as a retailer who ceases to do business, or who never commenced business, or whose license has been suspended or revoked, shall also notify the Board immediately by writing to the State Board of Equalization, Excise Taxes Division, P.O. Box 942879, Sacramento, CA 94279-0056 in order to make arrangements to surrender the license, or by giving the license to a Board representative.

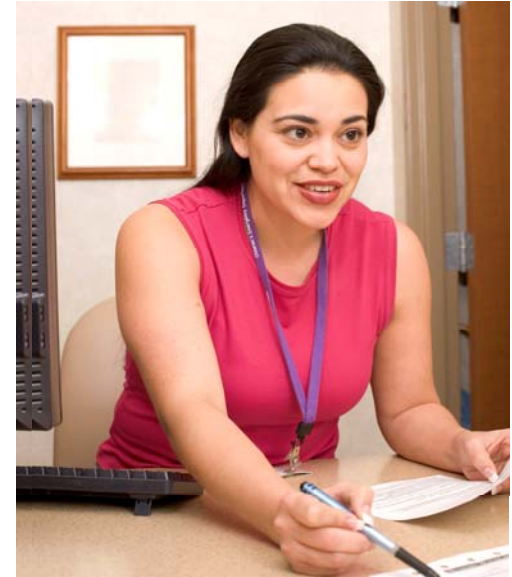
If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help by calling, 888-324-2798 or 916-324-2798. Their fax number is 916-323-3319.

**License must be displayed at location address for which issued and must be visible to your customers.**

STATE BOARD OF EQUALIZATION  
Excise Taxes Division

# What happens when a citation is issued?

- The BOE inspector will fully explain why the citation is issued and the specific section(s) of law violated.
- Civil citations are handled by the BOE Excise Taxes Division.
- Criminal citations are processed through the Courts.
- The inspector will explain the citation process to you, including your right to appeal.



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# Penalties and Fines

Depending on the violations cited, penalties may include but are not limited to:

- A Warning Notice.
- Suspension or revocation of license.
- Fines up to \$50,000.
- Imprisonment not to exceed 1 year.
- Both fines and imprisonment.

The level of penalty imposed as a result of a civil or criminal citation will depend on type of violation and frequency of offense.

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# Penalties and Fines

## In the case of criminal citations:

- Additional civil penalties may be assessed by the BOE in addition to penalties imposed by the court.
- These additional penalties may include suspension or revocation of the cigarette and tobacco license and possible fines.
- Civil fines assessed by the BOE will be reduced by any court fines imposed.

